

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

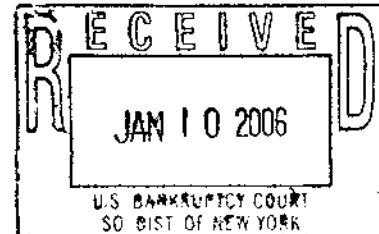
DELPHI CORPORATION, et al.

Debtors.

)
) Chapter 11
)
) Case No. 05-04481 (RDD)
)
) (Jointly Administered)
)

AFFIDAVIT OF LEGAL ORDINARY COURSE PROFESSIONAL

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)



Jordan M. Goodman, being duly sworn, deposes and says:

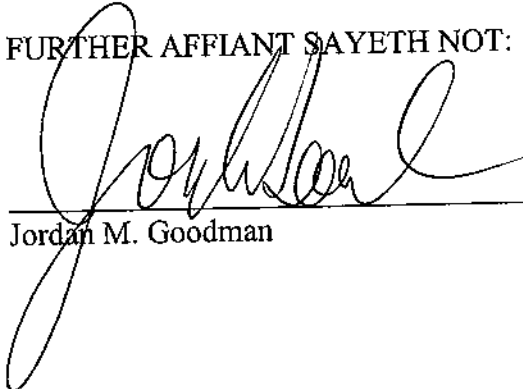
1. I am a principal of Horwood Marcus & Berk Chartered ("HMB") which firm maintains offices at 180 N. LaSalle, Suite 3700, Chicago, Illinois, 60601.
2. Neither I, HMB, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in this affidavit.
3. HMB has represented and advised the Debtors in state and local tax matters with respect to a broad range of aspects of the Debtors' businesses.
4. The Debtors have requested, and HMB has agreed, to continue to represent and advise Debtors pursuant to section 327(e) of title 11 of the United States Code, 11 U.S.C. §§101-1330, as amended (the "Bankruptcy Code"), with respect to such matters.
5. HMB's current fees arrangement is on an hourly basis with monthly invoices.
6. Except as set forth herein, no promises have been received by HMB or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.
7. HMB has no agreement with any entity to share with such entity any compensation received by HMB.
8. HMB and its partners, auditors, and other members may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending chapter 11 cases. HMB does not and will not represent any such entity in connection with these pending chapter 11 cases and does not

have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.

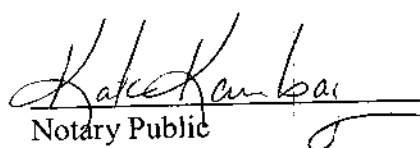
9. Neither I, nor HMB, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which HMB is to be engaged.

10. The foregoing constitutes the statement of HMB pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

FURTHER AFFIANT SAYETH NOT:


Jordan M. Goodman

Subscribed and sworn before me
this 6th day of January, 2006.


Notary Public

